Industry Categories/Segments					
<u>A</u>	<u>ACCOMMODATIONS</u>	B430	Snack shop	C220	Hot air balloon rides
A100	Bed and breakfast inn	B435	Snow cone stand	C225	Houseboat rentals, 30 days or less
A105	Campground	B440	Soda fountain stand	C230	Marine basins, rental of 30 days or less
A110	Campsite	B445	Soft drink stand	C235	Museum, w/admission fee
A115 A120	Casino hotel Dude ranch	B500	DRINKING PLACES Drinking places	C240 C245	Observation tower operation Opera company
A120	Hotel	B505	Bar	C243	Pack train, for amusement
A135	Inn	B510	Bars and lounges	C255	Performing arts center production
A140	Lodging house, except organization	B515	Beer garden	C260	Pier, amusement
A145	Lodging house, organization	B520	Cocktail lounge	C265	Planetarium, w/admission fee
A150	Motel	B525	Saloon	C270	Plays, road and stock companies
A160	Motor Inn	B530	Tavern	C275	Pleasure boat rental, 30 days or less
A165	Recreational vehicle park	B535	Wine Bar	C280	Recreation equipment rental
A170 A185	Resort hotel Ski lodge	B600	NIGHT CLUBS Night clubs	C285 C290	Repertory, road/ stock companies; theatrical Rodeo operation
A103	Tourist camp, cabin, cottage, and/or court	B605	Cabaret	C295	Rowboat and canoe rental, 30 days or less
A195	Trailer park	B610	Discotheque	C300	Saddle horse rental of 30 days or less
A200	Vacation lodge		RETAIL	C305	Sailboat rental, 30 days or less
	_	B700	Art dealers	C310	Scenic railroads for amusement
		B705	Athletic shoes	C315	Ski rental concession
<u>B</u>	RESTAURANTS & RETAIL *	B710	Books	C320	Spas
		B715	Camera, photo	C325	Sporting goods rental, not elsewhere classified
D100	RESTAURANTS	B720	Children's apparel	C330	Summer theater
B100 B105	American restaurant Barbecue restaurant	B725 B730	Children's shoes Computer & software	C335 C340	Surfing equipment rental, 30 days or less Symphony orchestra
B105 B110	Cajun restaurant	B730 B735	Department stores, discount	C340 C345	Theatrical companies
B115	Carry-out only (except pizza) restaurant	B740	Department stores, non-discount	C350	Theme park, amusement
B120	Chicken restaurant	B745	Family apparel	C355	Tourist attraction, commercial
B125	Chinese restaurant	B750	Family shoes	C360	Tourist attractions, amusement park
B130	Commissary restaurant	B755	Florists		concessions and rides
B135	Drive-in restaurant	B760	Gems and precious stones	C365	Waterslide operation
B140	Ethnic food restaurant	B765 B770	Gift, novelty; souvenir	C370 C375	Wax museum, commercial
B145 B155	Family restaurant Fast food restaurant	B770 B775	Hobby, toys, games Jewelry	C380	Yacht basins, rental of 30 days or less Zoological garden, commercial
B165	Fast food stand	B780	Luggage, leather	C385	Zoological garden, noncommercial,
B170	French restaurant	B785	Men's shoes	0000	w/admission fee
B175	German restaurant	B790	Men's/boys apparel		,
B180	Greek restaurant	B795	Misc. apparel	<u>D</u>	TRANSPORTATION
B185	Health food restaurant	B800	Misc. general merchandise stores		AND TRAVEL SERVICES *
B190	Indian restaurant	B805	Misc. home furnishings	D100	Airport ground transportation service
B195	Italian restaurant	B810	News stands	D105	Automobile rental, with driver
B200	Japanese restaurant	B815	Optical	D110	Charter buses, excursions except
B205	Korean restaurant	B820	Radio, television, electronics	D11E	interstate, revenue reportable to PUC
B210 B215	Lebanese restaurant Lunch counter (restaurant)	B825 B830	Record & tape Specialty sporting goods	D115	Cruise ships/deep sea passenger transport, revenue reportable to PUC
B213	Mexican restaurant	B835	Sporting goods	D120	Excursion boat operators/
B225	Pakistani restaurant	B840	Stationery	D120	inland water local tours
B235	Seafood restaurant	B845	Tobacco	D125	Ferries operating across rivers or w/in harbors
B240	Spanish restaurant	B850	Variety Stores	D130	Filling station, gasoline
B245	Sushi bar	B855	Women's apparel		(exempt diesel fuel sales)
B250	Steak restaurant	B860	Women's shoes	D135	
B255 B260	Thai restaurant Vietnamese restaurant	B865	Women's specialty apparel	D140	(exempt diesel fuel sales) Inland water taxis/ferries
D200	EATING PLACES	<u>c</u>	ATTRACTIONS AND RECREATION	D140	Intercity highway transport, special service
B300	Box lunch stand	C100	Aerial tramway or ski lift, amusement/scenic	D150	Interstate bus line, revenue reportable to PUC
B305	Buffet	C105	Air shows	D155	Intraport transportation
B310	Cafeteria*	C110	Amusement concession	D160	Limousine rental, with driver
B315	Café	C115	Amusement parks	D165	Local bus charter service
B320	Chili stand	C120	Amusement ride	D170	Local passenger transportation not classified
B325	Coffee shop	C125	Animal and reptile exhibit, w/admission fee	F:	elsewhere
B330	Concessionaire	C130	Aquarium, w/admission fee	D175	Local rental transportation
B335 B340	Contract food services* Delicatessen	C135	Aquariums and zoological gardens, w/admission fee	D180 D185	Marine service station Motor home rental
B340 B345	Diner	C140	Arboretum, w/admission fee	D185	Motorcycle rental
B350	Dinner theater	C145	Art gallery, w/admission fee	D130	Plotorcycle Territar
B355	Eating place	C150	Art gallery, noncommercial, w/admission fee	D200	Rafting tours
B360	Food bars	C155	Arts or science center w/admission fee	D205	Recreational vehicle rental
B365	Frozen yogurt stand	C160	Ballet production	D210	Rent-a-car service
B370	Grill (eating place)	C165	Beach & water sports equip. rental & services	D215	Sightseeing boats
B375	Hamburger stand	C170	Botanical garden, w/admission fee	D220	Sightseeing bus, revenue reportable to PUC
B380 B385	Hot dog stand Ice cream stands or dairy bars	C175 C180	Cave operation Concession operator	D225 D230	Taxicabs Tour and guide services
B390	Luncheonette	C185	Fair	D230 D235	Tour operators/packagers & wholesalers
B395	Lunchroom	C190	Festival operation	D240	Travel agencies
B400	Oyster bar	C195	Fishing boats, party, operation	D245	Water taxis
B410	Pizzeria	C200	Fishing lakes and piers, operation		
B415	Sandwiches and submarines shop	C205	Gambling establishment	*	Use the Industry Segment which most
B420	Seafood shack	C210	Gambling machines, operation		accurately describes your principle
B425	Snack bar	C215	Historical society, w/admission fee		business activity.